

In the Claims

1 (currently amended).      An isolated polynucleotide encoding an oxalate decarboxylase enzyme of *Aspergillus* ~~or *Bacillus subtilis*~~, wherein said polynucleotide encodes an oxalate decarboxylase enzyme comprising the amino acid sequence shown in SEQ ID NO. 4, or an enzymatically active fragment thereof.

2 (currently amended).      An isolated polynucleotide encoding an oxalate decarboxylase enzyme of *Aspergillus* ~~The polynucleotide according to claim 1,~~ wherein said polynucleotide encodes an oxalate decarboxylase enzyme comprising the amino acid sequence shown in SEQ ID NO. 3, or an enzymatically active fragment thereof.

3-4 (canceled).

5 (currently amended).      The isolated polynucleotide according to ~~claim 1~~ claim 2, wherein said polynucleotide comprises the nucleotide sequence shown in SEQ ID NO. 2, or a fragment thereof encoding an enzymatically active oxalate decarboxylase.

6 (currently amended).      The isolated polynucleotide according to ~~claim 1~~ claim 2, wherein said polynucleotide comprises the nucleotide sequence shown in SEQ ID NO. 1, or a fragment thereof encoding an enzymatically active oxalate decarboxylase.

7 (currently amended).      ~~A~~ An isolated cell, or progeny thereof, transformed with a polynucleotide of claim 1.

8 (currently amended).      The isolated cell according to claim 7, wherein said cell is a bacterial cell, animal cell, or plant cell.

9 (currently amended). The isolated cell according to claim 7, wherein said cell is lyophilized or frozen.

10-43 (canceled).

44 (new). An isolated cell, or progeny thereof, transformed with a polynucleotide of claim 2.

45 (new). The isolated cell according to claim 44, wherein said cell is a bacterial cell, animal cell, or plant cell.

46 (new). The isolated cell according to claim 44, wherein said cell is lyophilized or frozen.